

## OFFICE OF THE ATTORNEY GENERAL



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Honorable Jim Bennett  
Secretary of State  
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Fair Campaign Practices Act -  
Disclosure Requirements -  
Credit Cards - Expenditures

Code of Alabama 1975,  
§ 17-22A-8, requires that  
each expenditure of more than  
\$100 in the aggregate must be  
itemized by listing the name  
and address of the person to  
whom the expenditure was made  
along with the amount, date  
and purpose of the expendi-  
ture. Several expenditures  
should not be lumped together  
under a general heading of  
credit card expenses. This  
opinion is to be applied  
prospectively.

Dear Mr. Bennett:

This opinion is issued in response to your request for  
an opinion from the Attorney General.

QUESTION

Does Code of Alabama 1975,  
§ 17-22A-8(c)(7), mean that each expendi-  
ture of more than \$100 charged to a credit  
card should be itemized? If so, may the  
total paid to the credit card company be

itemized on the form and a copy of the bill attached?

FACTS AND ANALYSIS

The Code section you refer to is a provision of the Fair Campaign Practices Act which, generally speaking, requires candidates, political committees and elected officials to file reports of contributions and expenditures at various times during an election year and annually during non-election years. Subsection (c) of § 17-22A-8 states:

"(c) Each report under this section shall disclose: . . .

"(7) The identification of each person to whom expenditures have been made by or on behalf of such committee or elected official within the calendar year in an aggregate amount greater than \$100.00, the amount, date, and purpose of each such expenditure, and, if applicable, the designation of each constitutional amendment or other proposition with respect to which an expenditure was made . . ."

The word "identification" as used in the above provision is defined in § 17-22A-2(5) as the "full name and complete address." There is no case law in Alabama that interprets the requirements of § 17-22A-8. However, there is case law that interprets a similar requirement under federal law in the Federal Election Campaigns. Under federal law found at 2 U.S.C.S. § 434(b)(5) reports of receipts and disbursements of political committees must be filed which disclose:

"the name and address of each --

(A) person to whom an expenditure in an aggregate amount or value in excess of \$200 within the calendar year is made by the reporting committee to meet a candidate or committee operating expense, together with the date, amount, and purpose of such operating expenditure . . . ."

This provision has been held to require itemization of expenditures including dates, names, and purposes. The expenditures must be set forth in detail and several items must not be lumped together under a general heading. Barnes v. Durante, 75 Misc.2d 881, 348 N.Y.S.2d 928 (1973).

Using the same rationale with Alabama law, the name and address of each person to whom an expenditure is made in an amount greater than \$100 along with the amount, date and purpose of the expenditure must be reported or itemized. To simply list an expenditure of over \$100 charged to a multi-purpose credit card without an itemization of the amount, date and purpose of each expenditure included within the credit card statement would not be in compliance with the requirements of § 17-22A-8 or within the spirit or intent of the law. The expenditure is not made to the credit card company; the company is used as a method of payment of an expenditure to some other person or entity. It is the other person or entity that should be listed as the person to whom the expenditure is made, along with the amount, date, and purpose of the expenditure to that entity.

The courts have held that the spirit and the intent of the law are just as important as the letter of the law. Alabama State Board of Health ex rel. Baxley v. Chambers County, 335 So.2d 653 (Ala. 1976); Bell v. Pritchard, 273 Ala. 289, 139 So.2d 596 (1962). The Alabama Supreme Court stated that the primary purpose of the Fair Campaign Practices Act was to require candidates for public office in Alabama to disclose campaign contributions and expenditures prior to elections. Davis v. Reynolds, 592 So.2d 546 (Ala. 1991).

#### CONCLUSION

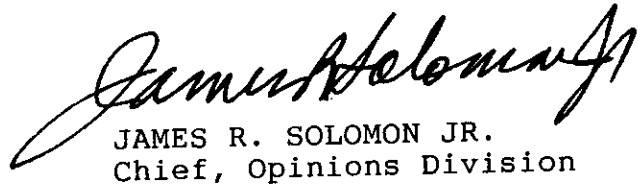
Code of Alabama 1975, § 17-22A-8, requires that each expenditure of more than \$100 in the aggregate must be itemized by listing the name and address of the person to whom the expenditure was made along with the amount, date and purpose of the expenditure. Several expenditures should not be lumped together under a general heading of credit card expenses. Due to the confusion surrounding the interpretation of this issue and because it is too late to effectuate the primary purpose of prior disclosure, this opinion should be applied prospectively.

Honorable Jim Bennett  
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I hope this sufficiently answers your question. If our office can be of further assistance, please contact Brenda F. Smith of my staff.

Sincerely,

JEFF SESSIONS  
Attorney General  
By:



JAMES R. SOLOMON JR.  
Chief, Opinions Division

JS/BFS

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